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September 7, 2006

Honorable John N. Hughes
124 West Todd Street
Frankfort, Ky. 40601

RE: Case No. 2006-00400
Filing Deficiencies

The Commission staff has reviewed your application in the above case. This filing is rejected for the reasons set forth below:

1. Filing deficiencies pursuant to 807 KAR 5:001:

807 KAR 5:001: Section 11(1)(b) If Bonds or Notes or Other Indebtedness is proposed:
Description of the amount(s).

807 KAR 5:001: Section 11(1)(b) If Bonds or Notes or Other Indebtedness is proposed:
Full descriptions of all terms.

807 KAR 5:001: Section 11(1)(b) If Bonds or Notes or Other Indebtedness is proposed:
Interest rate(s).

807 KAR 5:001: Section 11(1)(b) If Bonds or Notes or Other Indebtedness is proposed:
Whether the debt is to be secured and if so a description of how it's secured.

807 KAR 5:001: Section 11(1)(b) If Bonds or Notes or Other Indebtedness is proposed:
Detailed estimates by USOA account number.

2. Filing deficiencies pursuant to KRS 322.340:

Engineering plans, specifications, plats and report for the proposed construction. The engineering documents prepared by a registered engineer, requires that they be signed, sealed and dated by an engineer registered in Kentucky.

The following items must be stated within 90 days prior to the date on which the application was filed:

807 KAR 5:001: Section 6(4) Mortgages: Amount of Indebtedness Secured

807 KAR 5:001: Section 6(4) Mortgages: Date of Execution

807 KAR 5:001: Section 6(4) Mortgages: Name of Mortgagee or Trustee

807 KAR 5:001: Section 6(4) Mortgages: Name of Mortgagor

- 807 KAR 5:001: Section 6(4) Mortgages: Sinking Fund Provisions
- 807 KAR 5:001: Section 6(5) Bonds: Amount Authorized
- 807 KAR 5:001: Section 6(5) Bonds: Amount Issued
- 807 KAR 5:001: Section 6(5) Bonds: Date of Issue
- 807 KAR 5:001: Section 6(5) Bonds: Date of Maturity
- 807 KAR 5:001: Section 6(5) Bonds: Description of Each Class Issued
- 807 KAR 5:001: Section 6(5) Bonds: How Secured
- 807 KAR 5:001: Section 6(5) Bonds: Interest Paid in Last Fiscal Year
- 807 KAR 5:001: Section 6(5) Bonds: Name of Utility Who Issued
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Amount
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Date of Issue
- 807 KAR 5:001: Section 6(6) Notes Outstanding: In Whose Favor
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Interest Paid in Last Fiscal Year
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Maturity Date
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Rate Of Interest
- 807 KAR 5:001: Section 6(7) Other Indebtedness: Description of Any Assumption of Indebtedness by Outside Party (i.e., any transfer)
- 807 KAR 5:001: Section 6(7) Other Indebtedness: Description of Each Class
- 807 KAR 5:001: Section 6(7) Other Indebtedness: How Secured
- 807 KAR 5:001: Section 6(7) Other Indebtedness: Interest Paid in Last Fiscal Year
- 807 KAR 5:001: Section 6(9) Detailed Income Statement and Balance Sheet

The statutory time period in which the Commission must process this case will not commence until the above-mentioned information is filed with the Commission. If your filing contains a proposed effective date, the rejection of your filing for reasons of deficiencies voids that proposed effective date. You are requested to file 5 copies of this information within 15 days of this letter. If you need further assistance, please contact James Rice at 502/564-3940.

Sincerely,

Michael F. Burford
Director
Division of Filings

MB/MB